GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 17/2021(Rate) GST/SIKKIM   **Date: 18ᵗʰ November, 2021**

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government of Sikkim, in the Finance Department, No.17/2017- State Tax (Rate), dated the 28th June, 2017, namely:-

1.   In the notification,-

(i) in clause (i),for the words "and motor cycle;", the words ", motor cycle, omnibusor any other motor vehicle;" shall be substituted;

(ii) after clause (iii), the following clause shall be inserted, namely:-

"(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises."

2.   In the said notification, in Explanation, -

(i) in item (b), for the words, brackets, numbers and figures "and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).", the words, brackets, numbers and figures,", motor cycle, motor vehicle and omni bus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988)."shall be substituted;

(ii) after item (b), the following shall be inserted namely, -

"(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent."

2.   This notification shall come into force with effect from the 1ˢᵗday of January, 2022.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department